



Local Government in Scotland Act 2003

2003 asp 1

PART 8

MISCELLANEOUS

56 Extension of Controller of Audit's reporting functions to best value and community planning: amendment of section 102 of 1973 Act

For subsections (1) and (2) of section 102 (reports by Controller of Audit) of the 1973 Act there is substituted—

- “(1) The Controller of Audit may and, if so required by the Commission, shall make reports to the Commission with respect to—
- (a) the accounts of local authorities audited under this Part of this Act;
 - (b) any matters arising from the accounts of any of those authorities or from the auditing of those accounts being matters that the Controller considers should be considered by the local authority or brought to the attention of the public;
 - (c) the performance by a local authority of their duties under Part 1 (best value and accountability) and Part 2 (community planning) of the Local Government in Scotland Act 2003 ([asp 1](#)).
- (2) The Controller of Audit shall send a copy of a report made under subsection (1) above to—
- (a) any local authority named in the report; and
 - (b) any other person the Controller thinks fit.”.